

EXHIBIT C

founded by Philips

VIA FEDERAL EXPRESS

July 16, 2007

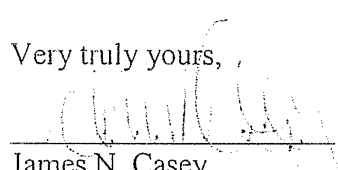
Thomas Soyars
Delphi Proof of Claim Analyst
900 Tower Dr.
Suite 900
Troy, MI 48098

Ref: Philips Semiconductors USA, Inc. Proof of Claim 14347

Dear Mr. Soyars:

Enclosed, in response to your email communication to Michelle McCreery regarding the above referenced Proof of Claim, please find an excel sheet which matches the Bill of Lading to the invoice number. This cross-reference list should allow you to reconcile the information in your system. If you have any questions, please don't hesitate to contact me.

Very truly yours, ,


James N. Casey
Vice President & General Counsel

JNC:bh

cc: Michelle McCreery w/out enclosure
K&L Gates